

**COUNTY OF CHESTERFIELD, VIRGINIA**

Exhibit 4

**Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances  
All Proprietary Fund Types, Nonexpendable Trust Funds and Discretely Presented Component Unit  
Year Ended June 30, 2001**

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	<u>Component Unit</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Non- expendable Trust</u>	<u>Primary Government</u>	<u>Health Center Commission</u>	<u>Reporting Entity</u>
<b>Operating revenues:</b>						
Charges for services	\$ 39,907,324	\$ 12,868,308	\$ -	\$ 52,775,632	\$ 10,960,487	\$ 63,736,119
Sale of supplies	444,402	-	-	444,402	-	444,402
Rental fees	1,682,031	-	-	1,682,031	-	1,682,031
Investment income	-	-	601	601	-	601
Other	161,984	279,143	-	441,127	208,397	649,524
Total operating revenues	<u>42,195,741</u>	<u>13,147,451</u>	<u>601</u>	<u>55,343,793</u>	<u>11,168,884</u>	<u>66,512,677</u>
<b>Operating expenses:</b>						
Salaries and wages	9,760,104	3,775,027	-	13,535,131	6,640,872	20,176,003
Contractual services	8,184,948	329,448	-	8,514,396	2,656,775	11,171,171
Capacity rights amortization	573,362	-	-	573,362	-	573,362
Materials and supplies	3,341,021	3,979,758	-	7,320,779	1,217,897	8,538,676
Heat, light and power	2,291,810	52,429	-	2,344,239	515,118	2,859,357
Rent	-	63,889	-	63,889	-	63,889
Depreciation	13,243,494	1,269,369	-	14,512,863	1,484,198	15,997,061
Repairs and maintenance	1,544,124	1,118,176	-	2,662,300	-	2,662,300
Insurance	-	1,339,237	-	1,339,237	-	1,339,237
Claims	-	997,360	-	997,360	-	997,360
Payment in lieu of taxes	1,214,500	-	-	1,214,500	-	1,214,500
Other	502,158	93,249	-	595,407	-	595,407
Total operating expenses	<u>40,655,521</u>	<u>13,017,942</u>	<u>-</u>	<u>53,673,463</u>	<u>12,514,860</u>	<u>66,188,323</u>
Operating income (loss)	<u>1,540,220</u>	<u>129,509</u>	<u>601</u>	<u>1,670,330</u>	<u>(1,345,976)</u>	<u>324,354</u>
<b>Non-operating revenues (expenses):</b>						
Interest and dividend income	6,459,644	346,412	-	6,806,056	163,894	6,969,950
Unrealized gain on investments	767,149	-	-	767,149	-	767,149
Bond amortization, administration and interest expense	(3,152,276)	-	-	(3,152,276)	(1,331,276)	(4,483,552)
Gain (loss) on disposal of property, plant and equipment	(274,563)	19,363	-	(255,200)	-	(255,200)
Other	(24,994)	-	-	(24,994)	-	(24,994)
Net non-operating revenues (expenses)	<u>3,774,960</u>	<u>365,775</u>	<u>-</u>	<u>4,140,735</u>	<u>(1,167,382)</u>	<u>2,973,353</u>
Income (loss) before contributions and operating transfers	5,315,180	495,284	601	5,811,065	(2,513,358)	3,297,707
External capital contributions	21,780,912	-	-	21,780,912	-	21,780,912
Transfers from Primary Government	-	-	-	-	400,000	400,000
Operating transfers out	(101,000)	-	-	(101,000)	-	(101,000)
Net income (loss)	26,995,092	495,284	601	27,490,977	(2,113,358)	25,377,619
Retained earnings/fund balances, July 1, 2000	111,724,290	5,280,350	12,242	117,016,882	2,505,545	119,522,427
Retained earnings/fund balances, June 30, 2001	\$ <u>138,719,382</u>	\$ <u>5,775,634</u>	\$ <u>12,843</u>	\$ <u>144,507,859</u>	\$ <u>392,187</u>	\$ <u>144,900,046</u>

*The accompanying notes are an integral part of the financial statements.*